

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

For Fiscal Year Ending

June 30, ~~2006~~

2007

☒ BUDGET 53A-19-101

8/3/2006

Date of Hearing

8/3/2006

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

04 Cache

Entity

Dale F. Hansen

8/4/2006

Prepared by

Date

dale.hansen@cache.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Dale F. Hansen
Signature of Business Administrator:

8/4/2006

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

8/4/2006

04 Cache				
10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	9,000,563	9,192,149	-	9,530,347
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	113,058	106,250		110,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	146,679	165,000		150,000
1420 Transportation Fees From Other LEAs Within the State	852,717	966,448		955,000
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	297,510	350,000		425,000
1700 Student Activities				
1900 Other Revenues From Local Sources	402,157	476,298		358,600
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	61,787	62,000		61,000
1950 Other Revenues From Other School Districts	41,006			
1960 Other Revenues from Other Local Governments	73,583	71,369		74,584
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	10,989,060	11,389,514	-	11,664,531

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04 Cache 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	27,570,779	28,830,450		30,698,317
3015	Necessary Existent Small Schools				
3020	Professional Staff	2,447,840	2,479,418		2,640,024
3025	Administrative Costs	54,550	57,000		60,425
Restricted Basic Programs					
3105	Special Education – Add-On	2,548,638	5,373,774		3,734,439
3110	Special Education – Self-Contained	342,033	480,032		548,931
3120	Extended Year Program – Severely Disabled	10,009	15,757		17,323
3125	Special Education – State Programs	144,837	166,593		63,700
3155	Applied Technology – Add-On	1,389,327	2,472,608		2,192,488
3160	Applied Technology – Set-Aside	56,510	39,837		45,627
3230	Class Size Reduction (State Funds)	1,773,590	1,867,526		1,964,420
TOTAL BASIC SCHOOL PROGRAM GENERATED		36,338,113	41,782,995	-	41,965,894
Other Minimum School Programs					
3211	Gifted and Talented	42,713	156,305		53,894
3212	Advanced Placement	27,180	45,776		41,284
3213	Concurrent Enrollment	391,305	751,954		662,675
3215	At-Risk – Regular Program	85,173	358,720		152,191
3218	At-Risk – Homeless and Minority	13,449	36,675		15,000
3219	At-Risk – MESA				
3220	At-Risk – Gang Prevention				
3221	At-Risk – Youth-in-Custody	183,268	203,142		170,000
3255	Quality Teaching Block Grant	1,530,556	1,590,307		1,683,900
3260	Local Discretionary Block Grant	583,776	576,646		558,844
3270	Interventions for Student Success Block Grant	550,467	603,168		426,386
3405	Social Security and Retirement	6,873,810	7,033,846		7,845,456
3415	Pupil Transportation	3,227,628	3,564,405		3,673,186
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	216,856	472,260		518,306
3521	Electronic High School				
3555	Voted Leeway	1,260,938	1,436,638		1,857,309
3560	Board Leeway	315,235	358,551		463,671
3805	K-3 Reading Achievement	326,045	536,408		
3522	Job Enhancement	1,980	30,357		25,272
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		51,968,472	59,537,953	-	60,113,068
Less Basic Local Levy		4,094,267	4,190,431		3,977,541
TOTAL STATE SUPPORT AMOUNT *		47,874,205	55,347,522	-	56,135,527
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	369,523	449,699		140,613
3710	Driver Education (Behind-the-Wheel)	143,680	164,829		124,250
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	566,585	150,921		598,821
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		48,953,993	56,112,971	-	56,999,211

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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04 Cache 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State	299,701			
4300 Restricted Revenue Direct From Federal	1,572,560	345,000		345,000
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)	2,270,893	2,347,318		2,293,224
4530 Applied Technology Education	181,195	168,456		156,315
4600 Other Restricted Federal Through State	17,852	22,203		
4700 Federal Received Through Other Agencies	107,896	78,846		
4800 No Child Left Behind (NCLB)	1,621,617	1,705,822		1,563,760
4810 Federal Forest Service (in Lieu of Tax)	41,250	25,000		35,000
TOTAL REVENUES FROM FEDERAL SOURCES	6,112,964	4,692,643	-	4,393,299
TOTAL REVENUES, 10 GENERAL FUND	66,056,017	72,195,128	-	73,057,041

ANNUAL FINANCIAL REPORT

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04 Cache 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	25,709,391	27,090,731		28,635,206
132 Salaries - Substitute Teachers	345,612	75,000		85,000
161 Salaries - Teacher Aides and Paraprofessionals	2,527,293	2,675,614		2,578,511
100 Salaries - All Other				
Total Salaries (100)	28,582,296	29,841,345	-	31,298,717
210 Retirement	3,965,494	4,304,485		4,777,891
220 Social Security	2,182,439	2,331,704		2,434,511
240 Insurance (Health/Dental/Life)	5,054,189	5,844,231		6,056,138
200 Other Benefits	536,958	538,523		559,695
Total Benefits (200)	11,739,080	13,018,943	-	13,828,236
300 Purchased Professional and Technical Services	1,177,506	2,181,897		1,749,766
400 Purchased Property Services	176,124	312,579		9,000
500 Other Purchased Services	201,301	242,342		197,855
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	201,301	242,342	-	197,855
600 Supplies	1,428,835	2,155,499		2,005,232
641 Textbooks	700,711	726,145		626,391
Total Supplies (600)	2,129,546	2,881,644	-	2,631,623
700 Property (Instructional Equipment)	1,170,524	3,621,794		1,833,317
800 Other Objects	120,215	509,091		202,458
810 Dues and Fees				
Total Other Objects (800)	120,215	509,091	-	202,458
TOTAL INSTRUCTION (1000)	45,296,592	62,609,635	-	51,750,971
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	661,218	642,986		655,467
143 Salaries - Health Services Personnel	89,868	102,327		160,678
144 Salaries - Psychological Personnel	123,826	179,924		137,672
152 Salaries - Secretarial and Clerical	14,693	15,954		28,083
100 Salaries - All Other	83,980	104,523		118,603
Total Salaries (100)	973,585	1,046,714	-	1,100,603
210 Retirement	139,303	153,606		169,029
220 Social Security	74,211	78,972		84,618
240 Insurance (Health/Dental/Life)	181,706	229,689		183,826
200 Other Benefits	14,531	1,876		2,289
Total Benefits (200)	409,761	464,143	-	439,742
300 Purchased Professional and Technical Services		1,000		30,944
400 Purchased Property Services				
500 Other Purchased Services	1,485	5,246		17,246
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	1,485	5,246	-	17,246
600 Supplies	39,429	60,853		29,835
700 Property	10,606	13,259		24,560
800 Other Objects	658	8,308		
810 Dues and Fees				
Total Other Objects (800)	658	8,308	-	-
TOTAL STUDENTS (2100)	1,435,514	1,598,523	-	1,642,830

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04 Cache					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	663,010	691,008		647,623
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	902,975	973,005		991,289
152	Salaries - Secretarial and Clerical	362,685	281,395		253,487
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other	10,848	10,300		10,000
	Total Salaries (100)	1,939,518	1,955,708	-	1,902,399
210	Retirement	308,647	292,439		298,444
220	Social Security	151,531	144,506		147,313
240	Insurance (Health/Dental/Life)	309,906	312,812		334,282
200	Other Benefits	3,668	3,538		27,740
	Total Benefits (200)	773,752	753,295	-	807,779
300	Purchased Professional and Technical Services	809,881	285,948		196,883
400	Purchased Property Services				
500	Other Purchased Services	22,576	70,057		55,248
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	22,576	70,057	-	55,248
600	Supplies	129,193	139,804		12,179
644	Library Books	95,621	165,184		21,365
650	Periodicals	10,270	20,591		
660	Audio Visual Materials	30,849	37,420		
	Total Supplies (600)	265,933	362,999	-	33,544
700	Property	148,606	24,648		
800	Other Objects	4,282	36,806		
810	Dues and Fees				
	Total Other Objects (800)	4,282	36,806	-	-
	TOTAL INSTRUCTIONAL STAFF (2200)	3,964,548	3,489,461	-	2,995,853
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	133,788	144,542		156,192
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	22,871	23,447		35,087
100	Salaries - All Other				
	Total Salaries (100)	156,659	167,989	-	191,279
210	Retirement	43,639	31,717		36,805
220	Social Security	10,894	13,616		15,398
240	Insurance (Health/Dental/Life)	59,871	71,991		76,545
200	Other Benefits	253	270		456
	Total Benefits (200)	114,667	117,594	-	129,004
300	Purchased Professional and Technical Services	(20,365)	22,500		22,500
400	Purchased Property Services				
500	Other Purchased Services	29,659	29,500		31,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	29,659	29,500	-	31,500
600	Supplies	29,676	31,000		56,000
700	Property				
800	Other Objects	290,933	35,000		10,000
810	Dues and Fees	10,655	10,750		10,850
	Total Other Objects (800)	301,588	45,750	-	20,850
	TOTAL DISTRICT ADMINISTRATION (2300)	611,874	414,333	-	451,133

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04 Cache		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,925,905	2,036,251		2,183,545
152	Salaries - Secretarial and Clerical	609,865	627,602		661,612
100	Salaries - All Other	73,325	82,365		84,206
	Total Salaries (100)	2,609,095	2,746,218	-	2,929,363
210	Retirement	378,603	408,519		460,496
220	Social Security	195,638	210,468		230,382
240	Insurance (Health/Dental/Life)	547,921	619,333		652,311
200	Other Benefits	4,559	4,650		89,339
	Total Benefits (200)	1,126,721	1,242,970	-	1,432,528
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	24,079	89,227		36,292
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	24,079	89,227	-	36,292
600	Supplies	1,531			
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		3,761,426	4,078,415	-	4,398,183
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	273,677	446,754		883,966
210	Retirement	45,723	71,477		141,799
220	Social Security	20,555	34,177		67,953
240	Insurance (Health/Dental/Life)	50,943	84,516		170,339
200	Other Benefits	454	470		12,007
	Total Benefits (200)	117,676	190,640	-	392,098
300	Purchased Professional and Technical Services	34,856	52,294		53,206
400	Purchased Property Services		10,000		62,000
500	Other Purchased Services	65,718	67,570		58,666
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	65,718	67,570	-	58,666
600	Supplies	12,509	19,800		19,800
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		504,435	787,058	-	1,489,736
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	2,040,447	2,107,891		2,502,444
100	Salaries - All Other	25,809	26,915		26,915
	Total Salaries (100)	2,066,256	2,134,806	-	2,529,359
210	Retirement	257,508	270,579		374,971
220	Social Security	158,521	166,349		196,254
240	Insurance (Health/Dental/Life)	365,946	437,352		535,556
200	Other Benefits	58,418	74,440		92,408
	Total Benefits (200)	840,393	948,720	-	1,199,189
300	Purchased Professional and Technical Services	103,400	113,800		113,800
400	Purchased Property Services	308,794	549,110		586,014
500	Other Purchased Services	273,249	330,100		364,325
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	273,249	330,100	-	364,325
600	Supplies	1,501,798	1,752,876		1,862,500
700	Property	1,508	26,067		23,841
800	Other Objects	5,801	5,000		5,000
810	Dues and Fees				
	Total Other Objects (800)	5,801	5,000	-	5,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		5,101,199	5,860,479	-	6,684,028

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04 Cache 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	24,408	25,000		26,000
171	Salaries - Supervisors	71,845	74,000		78,000
172	Salaries - Bus Drivers	1,824,804	1,920,912		2,020,000
173	Salaries - Mechanics and Other Garage Employees	199,672	200,000		215,000
174	Salaries - Other (Trainers, etc.)	240,150	265,500		285,000
	Total Salaries (100)	2,360,879	2,486,412	-	2,624,000
210	Retirement	319,045	340,893		390,000
220	Social Security	178,762	175,459		190,000
240	Insurance (Health / Accident / Life)	573,461	675,000		715,000
200	Other Benefits	85,753	88,612		101,000
	Total Benefits (200)	1,157,021	1,279,964	-	1,396,000
400	Purchased Property Services	20,460	26,750		27,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	24,919	19,000		20,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)	6,485	10,000		10,000
521	Property Insurance	12,102	12,000		15,000
522	Liability Insurance	99,092	90,000		100,000
530	Communications (Telephone and Other)	6,156	7,000		7,000
580	Travel / Per Diem	40,454	32,000		39,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	189,208	170,000	-	191,000
624	Motor Fuel	486,981	599,587		603,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	250,193	258,600		286,000
	Total Supplies (600)	737,174	858,187	-	889,000
730	Equipment	51,678	73,068		26,673
732	School Buses	177,484	267,500		414,753
	Total Property (700)	229,162	340,568	-	441,426
890	Miscellaneous Expenditures	10,529	13,256		10,000
891	Training	22,806	21,000		25,000
	Total Other Objects (800)	33,335	34,256	-	35,000
TOTAL STUDENT TRANSPORTATION (2700)		4,727,239	5,195,137	-	5,603,426

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04 Cache 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries	693,418			
210	Retirement	93,429			
220	Social Security	51,810			
240	Insurance (Health / Accident / Life)				
200	Other Benefits	920			
	Total Benefits (200)	146,159	-	-	-
300	Purchased Professional and Technical Services	11,906.00			
400	Purchased Property Services	424,368.00			
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	4,749.00			
700	Property	6,885.00			
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		1,287,485	-	-	-
TOTAL SUPPORT SERVICES (2000)		21,393,720	21,423,406	-	23,245,189
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		66,690,312	74,033,041	-	74,996,160

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	4,551	3,487		1,191,032
5210	Transfers Out to Other Funds	(36,128)			
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)		(2,043,312)		(1,737,663)
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(31,577)	(2,039,825)	-	(546,631)

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04 Cache 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	10,989,060	11,389,514	-	11,664,531
3000	Total State	48,953,993	56,112,971	-	56,999,211
4000	Total Federal	6,112,964	4,692,643	-	4,393,299
TOTAL REVENUES		66,056,017	72,195,128	-	73,057,041
EXPENDITURES BY OBJECT					
100	Salaries	39,655,383	40,823,946	-	43,459,586
200	Employee Benefits	16,425,209	18,016,269	-	19,624,575
300	Purchased Professional and Technical Services	2,117,184	2,657,439	-	2,167,099
400	Purchased Property Services	929,746	898,439	-	684,014
500	Other Purchased Services	807,275	1,004,042	-	952,132
600	Supplies	4,722,345	5,987,359	-	5,522,302
700	Property	1,567,291	4,026,336	-	2,323,144
800	Other Objects	465,879	639,211	-	263,308
TOTAL EXPENDITURES		66,690,312	74,033,041	-	74,996,160
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(634,295)	(1,837,913)	-	(1,939,119)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(31,577)	(2,039,825)	-	(546,631)
NET CHANGE IN FUND BALANCE		(665,872)	(3,877,738)	-	(2,485,760)
FUND BALANCE - BEGINNING (From Prior Year)		4,670,689	3,877,738		2,485,760
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		4,004,817	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)					

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04 Cache 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				10,000
1310 Tuition from Pupils or Parents	11,597	10,200		
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	11,597	10,200	-	10,000
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	461,346	1,812,813		1,997,463
3209 Adult High School	30,673	36,022		46,537
3210 Adult Basic Skills				173,852
3405 Social Security and Retirement	143,932	160,506		(18,248)
3900 Revenues from Other State Agencies	(15,439)	(17,562)		
TOTAL REVENUES FROM STATE SOURCES	620,512	1,991,679	-	2,199,604
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	122,446	125,408		124,501
4580 Adult Education	35,708	32,500		33,010
4900 Other Revenues From Federal Sources	30,640	11,984		11,865
TOTAL REVENUES FROM FEDERAL SOURCES	188,794	169,892	-	169,376
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	820,903	2,171,671	-	2,378,980

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04 Cache 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	570,811	859,966		995,189
210 Retirement	67,244	126,363		154,871
220 Social Security	42,785	68,036		76,133
240 Insurance (Health/Dental/Life)	79,896	156,485		154,162
200 Other Benefits	1,291	1,681		2,300
Total Benefits (200)	191,216	352,565	-	387,466
300 Purchased Professional and Technical Services	41,497	716,304		604,609
400 Purchased Property Services		10,000		20,000
500 Other Purchased Services	1,937	40,800		88,100
600 Supplies	19,514	104,436		162,743
700 Property	27,429	84,113		104,841
800 Other Objects	75			10,000
810 Dues and Fees				
Total Other Objects (800)	75	-	-	10,000
TOTAL OTHER SERVICES (3200)	852,479	2,168,184	-	2,372,948
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	852,479	2,168,184	-	2,372,948

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	36,127			
5210 Transfers Out to Other Funds	(4,551)	(3,487)		(6,032)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	31,576	(3,487)	-	(6,032)

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04 Cache 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	11,597	10,200	-	10,000
3000 Total State	620,512	1,991,579	-	2,199,604
4000 Total Federal	188,794	169,892	-	169,376
TOTAL REVENUES	820,903	2,171,671	-	2,378,980
EXPENDITURES BY OBJECT				
100 Salaries	570,811	859,966	-	995,189
200 Employee Benefits	191,216	352,565	-	387,466
300 Purchased Professional and Technical Services	41,497	716,304	-	604,609
400 Purchased Property Services	-	10,000	-	20,000
500 Other Purchased Services	1,937	40,800	-	88,100
600 Supplies	19,514	104,436	-	162,743
700 Property	27,429	84,113	-	104,841
800 Other Objects	75	-	-	10,000
TOTAL EXPENDITURES	862,479	2,168,184	-	2,372,948
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(31,576)	3,487	-	6,032
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	31,576	(3,487)	-	(6,032)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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04 Cache 31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,343,839	6,090,744	-	6,301,055
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	6,343,839	6,090,744	-	6,301,055
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-	-	-	-
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	6,343,839	6,090,744	-	6,301,055

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	3,267,452	3,280,673		3,111,798
840 Redemption of Principal	2,860,000	3,110,000		3,285,000
845 Debt Issuance Costs on Refundings		41,942		
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	6,127,452	6,432,615	0	6,396,798

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	6,343,839	6,090,744	-	6,301,055
3000 Total State	-	-	-	-
TOTAL REVENUES	6,343,839	6,090,744	-	6,301,055
EXPENDITURES BY OBJECT				
800 Other Objects	6,127,452	6,432,615	-	6,396,798
TOTAL EXPENDITURES	6,127,452	6,432,615	-	6,396,798
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	216,387	(341,871)	-	(95,743)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	216,387	(341,871)	-	(95,743)
FUND BALANCE - BEGINNING (From Prior Year)		341,871		95,743
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	216,387	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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04 Cache 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	566,374	577,403	0	1,191,949
1500 Earnings on Investments	567,654	237,000		225,000
1900 Other Revenues From Local Sources	147,644	6,801		
TOTAL REVENUES, LOCAL SOURCES	1,281,672	821,204	0	1,416,949
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				2,050,000
3650 Capital Outlay Foundation	1,995,862	2,028,307		
TOTAL REVENUES, STATE SOURCES	1,995,862	2,028,307	0	2,050,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	3,277,534	2,849,511	0	3,466,949

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04 Cache 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment		302,403		6,949
TOTAL INSTRUCTION (1000)	0	302,403	0	6,949
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	188,739			
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	188,739	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses	175,000	275,000		
Total Property (700)	175,000	275,000	0	0
TOTAL STUDENT TRANSPORTATION (2700)	175,000	275,000	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies	202,635			
730 Equipment				
TOTAL OTHER SUPPORT (2900)	202,635	0	0	0

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04 Cache				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	566,374	577,403	0	6,949
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	609,380	642,215		
210 Retirement	83,017	95,540		
220 Social Security	45,728	49,130		
240 Insurance (Health/Dental/Life)	108,835	137,169		
200 Other Benefits	10,703	10,100		
Total Benefits (200)	248,283	291,939	0	0
300 Purchased Professional and Technical Services	88,265			
400 Purchased Property Services	480,167	774,912		1,079,000
460 Construction and Remodeling	9,950,799	12,471,402		6,569,118
Total Property (400)	10,430,966	13,246,314	0	7,648,118
500 Other Purchased Services	24,525	18,000		
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements	2,593,889	3,750,000		455,882
720 Buildings				
731 Machinery				175,000
732 School Buses				40,000
733 Furniture and Fixtures	25,456	40,000		
734 Technology Equipment				24,000
735 Non-Bus Vehicles	17,761	34,000		894,439
739 Other Equipment	328,528	787,401		1,589,321
Total Property (700)	2,965,634	4,611,401	0	
800 Other Objects				
830 Interest	26			
840 Redemption of Principal	26	0	0	0
Total Other Objects (800)	26	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	14,367,079	18,809,869	0	9,237,439
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	14,933,463	19,387,272	0	9,244,388

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04 Cache 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	27,548,638			
5120 Premium or Discount on the Issuance of Bonds	(33,325)			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				(1,185,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	53,992	8,000		8,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		(54,439)		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	27,569,305	(46,439)	-	(1,177,000)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	1,281,672	821,204	-	1,416,949
3000 Total State	1,995,862	2,028,307	-	2,050,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	3,277,534	2,849,511	-	3,466,949
EXPENDITURES BY OBJECT				
100 Salaries	609,380	642,215	-	-
200 Employee Benefits	248,283	291,939	-	-
300 Purchased Professional and Technical Services	88,265	-	-	-
400 Purchased Property Services	10,430,966	13,246,314	-	7,648,118
500 Other Purchased Services	24,525	18,000	-	-
600 Supplies	188,739	-	-	-
700 Property	3,343,269	5,188,804	-	1,596,270
800 Other Objects	26	-	-	-
TOTAL EXPENDITURES	14,933,453	19,387,272	-	9,244,388
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,655,919)	(16,537,761)	-	(5,777,439)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	27,569,305	(46,439)	-	(1,177,000)
NET CHANGE IN FUND BALANCE	15,913,386	(16,584,200)	-	(6,954,439)
FUND BALANCE - BEGINNING (From Prior Year)	674,747	16,584,200		6,954,439
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	16,588,133	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

04 Cache 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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04 Cache 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	1,991,987	2,000,000		2,030,000
1610 Sales to Students	98,607	95,000		100,000
1620 Sales to Adults	57,111	35,000		51,565
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
	2,147,705	2,130,000	0	2,181,565
TOTAL REVENUES, LOCAL SOURCES				
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	452,965	400,000		375,000
3770 School Lunch				
	452,965	400,000	0	375,000
TOTAL REVENUES, STATE SOURCES				
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	268,437			1,300,000
4572 Lunch Reimbursement (Free and Reduced Meals)	930,222	1,200,000		
4573 Special Milk Reimbursement	665			130,000
4574 Breakfast Reimbursement	100,485	90,000		99,386
4575 Child and Adult Care Food Program	59,100	88,662		
4578 NET (Nutritional Education and Training Program)				10,000
4579 Other Child Nutrition Program Revenue	16,718	17,000		300,000
4970 Donated Commodities	248,767	300,000		
	1,624,394	1,695,662	0	1,839,386
TOTAL REVENUES, FEDERAL SOURCES				
	4,225,064	4,225,662	0	4,395,951
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND				

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,399,068	1,452,830		1,547,153
210 Retirement	191,891	202,061		164,675
220 Social Security	105,686	111,022		88,170
240 Insurance (Health/Dental/Life)	402,527	437,922		485,480
200 Other Benefits	48,315	75,278		85,575
	748,419	826,283	0	823,900
Total Benefits (200)	1,529	2,000		2,000
300 Purchased Professional and Technical Services	21,076	24,000		22,000
400 Purchased Property Services	7,290	12,209		11,200
500 Other Purchased Services	222,433	222,209		211,612
600 Non-Food Supplies	1,740,340	1,920,484		1,983,000
630 Food	1,962,773	2,142,693	0	2,194,612
Total Supplies (600)	23,802	197,683		74,586
700 Property				
780 Depreciation - Enterprise Funds	23,802	197,683	0	74,586
Total Property (700)	15,019	45,000		20,500
800 Other Objects				
810 Dues and Fees	15,019	45,000	0	20,500
Total Other Objects (800)				
	4,178,976	4,702,698	0	4,695,951
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND				

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS				

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04 Cache 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	2,147,705	2,130,000	-	2,181,565
3000	Total State	452,965	400,000	-	375,000
4000	Total Federal	1,624,394	1,695,662	-	1,839,386
	TOTAL REVENUES	4,225,064	4,225,662	-	4,395,951
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	1,399,068	1,452,830	-	1,547,153
200	Employee Benefits	748,419	826,283	-	823,900
300	Purchased Professional and Technical Services	1,529	2,000	-	2,000
400	Purchased Property Services	21,076	24,000	-	22,000
500	Other Purchased Services	7,290	12,209	-	11,200
600	Supplies	1,962,773	2,142,693	-	2,194,612
700	Property	23,802	197,683	-	74,586
800	Other Objects	15,019	45,000	-	20,500
	TOTAL EXPENSES/EXPENDITURES	4,178,976	4,702,698	-	4,695,951
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		46,088	(477,036)	-	(300,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		46,088	(477,036)	-	(300,000)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		532,407	477,036		300,000
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		578,495	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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04 Cache OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	3,063			
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	56,854			
1910 Rentals				
1920 Contributions and Donations From Private Sources	164,991			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	224,908	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	224,908	0	0	0

ANNUAL FINANCIAL REPORT

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04 Cache OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property	202,801		
780	Depreciation-Enterprise Funds			
	Total Property (700)	202,801	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL INSTRUCTION (1000)	202,801	0	0
2000 SUPPORT SERVICES				
100	Salaries	35,000		
210	Retirement			
220	Social Security	2,678		
240	Insurance (Health/Dental/Life)	5,660		
200	Other Benefits			
	Total Benefits (200)	8,338	0	0
300	Purchased Professional and Technical Services	530		
400	Purchased Property Services			
500	Other Purchased Services	2,031		
600	Supplies	4,783		
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects	100		
810	Dues and Fees	100		
	Total Other Objects (800)	200	0	0
	TOTAL SUPPORT SERVICES (2000)	50,782	0	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0
	TOTAL EXPENDITURES, OTHER FUNDS	253,583	0	0

ANNUAL FINANCIAL REPORT

8/4/2006

04 Cache OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers in from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	224,908	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	224,908	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	35,000	-	-	-
200 Employee Benefits	8,338	-	-	-
300 Purchased Professional and Technical Services	530	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	2,031	-	-	-
600 Supplies	4,783	-	-	-
700 Property	202,801	-	-	-
800 Other Objects	100	-	-	-
TOTAL EXPENSES / EXPENDITURES	253,583	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(28,675)	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(28,675)	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	(28,675)	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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04 Cache		ACTUAL	FINAL	ACTUAL	ORIGINAL
SUMMARY - ALL FUNDS		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
REVENUES BY SOURCE					
1000	Total Local	20,998,781	20,441,662	-	21,574,100
3000	Total State	52,023,332	60,532,857	-	61,623,815
4000	Total Federal	7,926,152	6,558,197	-	6,402,061
TOTAL REVENUES		80,948,265	87,532,716	-	89,599,976
EXPENDITURES BY OBJECT					
100	Salaries	42,269,642	43,778,957	-	46,001,928
200	Employee Benefits	17,621,465	19,487,056	-	20,835,941
300	Purchased Professional and Technical Services	2,249,005	3,375,743	-	2,773,708
400	Purchased Property Services	11,381,788	14,178,753	-	8,374,132
500	Other Purchased Services	843,058	1,075,051	-	1,051,432
600	Supplies	6,898,154	8,214,488	-	7,879,657
700	Property	5,164,592	9,496,936	-	4,098,841
800	Other Objects	6,608,551	7,116,826	-	6,690,606
TOTAL EXPENDITURES		93,036,255	106,723,810	-	97,706,245
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(12,087,990)	(19,191,094)	-	(8,106,269)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		27,569,304	(2,089,761)	-	(1,729,663)
NET CHANGE IN FUND BALANCE		15,481,314	(21,280,845)	-	(9,836,932)
FUND BALANCE - BEGINNING (From Prior Year)		6,877,843	21,280,845	-	9,836,932
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		21,359,157	-	-	-

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ANNUAL FINANCIAL REPORT

8/4/2006

04 Cache

Detail Schedule of Property Tax

	2004-2006		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001800	3,352,893	.001720	3,450,647		.001515	3,323,315
Voted Leeway (53A-17a-133)	.001800	2,980,349	.001523	3,055,427		.001483	3,253,120
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	745,087	.000381	764,358		.000371	813,828
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000157	292,447	.000149	298,922		.000261	572,532
Tort Liability (63-30-27)							
Redemptions - Basic Levy		977,292		132,104			105,142
Redemptions - Voted Leeway				146,237			128,671
Redemptions - Special Transportation				11,444			18,114
Redemptions - Tort Liability							
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		600,149		607,680			549,084
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		52,346		52,642			94,594
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Voted Leeway				672,688			671,947
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003957	9,000,563	.003773	9,192,149	0	.003630	9,530,347

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)						xxx	
Tax Sales and Redemptions & Other	xxx		xxx				
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx				
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	0	.000000	0

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.002789	5,195,121	.002500	5,015,475		.002400	5,264,658
Vehicle Fees in Lieu of Tax (59-2-405)		929,898		883,256			869,832
Tax Sales and Redemptions & Other	xxx	218,820	xxx	192,013		xxx	166,565
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.002789	6,343,839	.002500	6,090,744	0	.002400	6,301,055

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000249	483,817	.000237	475,467		.000003	5,807
10% of Basic (53A-17a-145)						.000451	990,091
Voted Capital (53A-16-110)							960
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		83,021		83,733			163,583
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic						xxx	184
Tax Sales and Redemptions Cap Foundation	xxx	19,536	xxx	18,203			31,324
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)						xxx	
Tax Refunds	xxx		xxx				
TOTAL CAPITAL PROJECTS FUND NO. 32	.000249	566,374	.000237	577,403	0	.000454	1,191,949

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006995	15,910,776	.006510	15,860,296	0	.006484	17,023,351
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ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2005):** The 2005 Actuals have been pre-loaded as well as the 2006 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2005 actual and fiscal year 2006 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. Verify that an "X" is in the **ACTUAL** square on the Cover Page. If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)